



C/2023/632

13.11.2023

Judgment of the Court (Ninth Chamber) of 21 September 2023 (request for a preliminary ruling from the Finanzgericht Hamburg — Germany) — Stappert Deutschland GmbH v Hauptzollamt Hannover

(Case C-210/22, ⁽¹⁾ Stappert Deutschland)

(Reference for a preliminary ruling — Customs union — Regulation (EU) No 952/2013 — Union Customs Code — Article 60(2) — Acquisition of origin of goods — Delegated Regulation (EU) 2015/2446 — Article 32 — Goods the production of which involves more than one country or territory — Annex 22-01 — Primary rule applicable to goods under subheading 7304 41 of the Harmonised System — Concept of ‘hollow profile’ — Steel ‘tube blanks’ under subheading 7304 49 of the Harmonised System, obtained by hot-forming and enabling the production of steel tubes by cold forming, under subheading 7304 41 of the Harmonised System — Validity of the primary rule)

(C/2023/632)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Stappert Deutschland GmbH

Defendant: Hauptzollamt Hannover

Operative part of the judgment

1. The primary rule applicable to goods falling under subheading 7304 41 of the Harmonised Commodity Description and Coding System, provided for in Annex 22-01 to Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, as amended by Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018,

must be interpreted as meaning that the concept of ‘hollow profile’, within the meaning of that rule, does not include a hot-formed ‘tube blank’, straight and of uniform wall thickness, which does not meet the requirements of a technical standard relating to hot-formed, seamless, stainless steel pipes and from which, by cold forming, pipes with a different cross-section and wall thickness are manufactured, under subheading 7304 41 of the Harmonised Commodity Description and Coding System.

2. The primary rule applicable to goods under subheading 7304 41 of the Harmonised Commodity Description and Coding System, provided for in Annex 22-01 to Delegated Regulation 2015/2446, as amended by Delegated Regulation 2018/1063, is invalid since it excludes the change of tariff heading resulting from the transformation from tubes and pipes under subheading 7304 49 of the Harmonised System into seamless tubes, pipes and hollow profiles of iron or steel, cold-drawn or cold-rolled (cold reduced) under subheading 7304 41 of that harmonised system, from conferring on those products the status of products originating in the country where that change took place.

⁽¹⁾ OJ C 257, 4.7.2022.